

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

09 Custer
0172 Miles City Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,656,560.28	4,647,382.07	9,178.21	0.00	0.00	0.00
21XX Support Services - Students	247,069.95	247,069.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	13,927.40	13,927.40	0.00	0.00	0.00	0.00
222X Educational Media Services	229,792.18	229,792.18	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	149,999.86	149,999.86	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	561,030.18	548,098.91	12,931.27	0.00	0.00	0.00
25XX Support Services - Business	109,644.86	0.00	109,644.86	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	635,588.00	635,569.09	18.91	0.00	0.00	0.00
27XX Student Transportation Services	67,246.54	67,246.54	0.00	0.00	0.00	0.00
31XX Food Services	173,677.05	173,677.05	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	5,474.49	5,474.49	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	80,912.69	80,912.69	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,371.62	0.00	XXXXXXXXXX	12,371.62	0.00	0.00
Totals	6,943,295.10	6,799,150.23	131,773.25	12,371.62	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	6,943,295.10					
Line A	Preliminary Indirect Cost Rate [C divided by B] 131,773.25/6,799,150.23		1.94%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

09 Custer
0173 Kircher Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	200,686.07	200,686.07	0.00	0.00	0.00	0.00
21XX Support Services - Students	4,149.14	4,149.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,381.66	2,381.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	2,119.95	2,119.95	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,413.60	0.00	19,413.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	22,112.37	22,112.37	0.00	0.00	0.00	0.00
27XX Student Transportation Services	12,450.97	12,450.97	0.00	0.00	0.00	0.00
31XX Food Services	11,533.05	11,533.05	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	510.00	0.00	XXXXXXXXXX	510.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	10,332.24	10,332.24	XXXXXXXXXX	0.00	0.00	0.00
Totals	285,689.05	265,765.45	19,413.60	510.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	285,689.05					
Line A	Preliminary Indirect Cost Rate [C divided by B] 19,413.60/265,765.45		7.30%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

09 Custer
0177 Trail Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	40,691.63	36,240.31	0.00	4,451.32	0.00	0.00
222X Educational Media Services	70.58	70.58	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,824.52	0.00	1,824.52	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,847.43	3,847.43	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,548.75	4,548.75	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	826.57	826.57	XXXXXXXXXX	0.00	0.00	0.00
Totals	51,809.48	45,533.64	1,824.52	4,451.32	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	51,809.48					
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,824.52/45,533.64		4.01%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

09 Custer
0179 Spring Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	32,036.87	32,036.87	0.00	0.00	0.00	0.00
222X Educational Media Services	29.86	29.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,051.38	0.00	2,051.38	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,395.48	2,395.48	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,910.37	4,910.37	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,033.23	1,033.23	XXXXXXXXXX	0.00	0.00	0.00
Totals	42,457.19	40,405.81	2,051.38	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	42,457.19					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,051.38/40,405.81		5.08%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

09 Custer
0182 Cottonwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	38,750.77	37,416.77	0.00	1,334.00	0.00	0.00
221X Improvement of Instruction Services	336.79	336.79	0.00	0.00	0.00	0.00
222X Educational Media Services	878.17	878.17	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,138.60	0.00	2,138.60	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	13,846.57	13,846.57	0.00	0.00	0.00	0.00
27XX Student Transportation Services	5,070.75	5,070.75	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	200.00	0.00	XXXXXXXXXX	200.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,446.52	1,446.52	XXXXXXXXXX	0.00	0.00	0.00
Totals	62,668.17	58,995.57	2,138.60	1,534.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	62,668.17					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,138.60/58,995.57		3.63%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

09 Custer
0184 Moon Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,661.38	2,661.38	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,708.40	0.00	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	697.39	697.39	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,752.00	4,752.00	0.00	0.00	0.00	0.00
Totals	9,819.17	8,110.77	0.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	9,819.17					
Line A	Preliminary Indirect Cost Rate [C divided by B] 0.00/8,110.77		0.00%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

09 Custer
0187 Kinsey Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	191,111.34	190,554.28	557.06	0.00	0.00	0.00
21XX Support Services - Students	1,053.23	1,053.23	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,640.00	2,640.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	11,753.23	0.00	11,753.23	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	34,235.95	33,886.95	0.00	349.00	0.00	0.00
27XX Student Transportation Services	32,145.10	32,145.10	0.00	0.00	0.00	0.00
31XX Food Services	19,546.49	19,546.49	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	10,745.00	10,745.00	XXXXXXXXXX	0.00	0.00	0.00
Totals	303,230.34	290,571.05	12,310.29	349.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	303,230.34					
Line A	Preliminary Indirect Cost Rate [C divided by B] 12,310.29/290,571.05		4.24%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

09 Custer
0189 S Y Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	36,730.86	36,730.86	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,400.00	0.00	2,400.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	3,287.98	3,287.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	183.00	183.00	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	826.58	826.58	XXXXXXXXXX	0.00	0.00	0.00
9999 Undistributed	353.05	353.05	0.00	0.00	0.00	0.00
Totals	43,781.47	41,381.47	2,400.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	43,781.47					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,400.00/41,381.47		5.80%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

09 Custer
0190 S H Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	47,156.94	47,156.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	375.00	375.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	2,231.00	2,231.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,230.11	0.00	1,230.11	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,507.98	2,507.98	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,599.75	1,854.75	0.00	745.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	1,239.87	1,239.87	XXXXXXXXXX	0.00	0.00	0.00
Totals	57,340.65	55,365.54	1,230.11	745.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	57,340.65					
Line A	Preliminary Indirect Cost Rate [C divided by B] 1,230.11/55,365.54		2.22%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

09 Custer
0192 Custer County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,098,299.52	2,098,299.52	0.00	0.00	0.00	0.00
21XX Support Services - Students	263,979.63	263,979.63	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	304.12	304.12	0.00	0.00	0.00	0.00
222X Educational Media Services	100,407.59	100,407.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	107,803.43	107,803.43	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	335,862.96	335,862.96	0.00	0.00	0.00	0.00
25XX Support Services - Business	75,632.46	0.00	75,632.46	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	492,259.40	489,519.42	2,739.98	0.00	0.00	0.00
27XX Student Transportation Services	229,706.47	202,690.93	0.00	27,015.54	0.00	0.00
34XX Extracurricular - Activities	30,199.25	30,199.25	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	205,557.59	205,557.59	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	153,612.37	0.00	XXXXXXXXXX	153,612.37	0.00	0.00
Totals	4,093,624.79	3,834,624.44	78,372.44	180,627.91	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,093,624.79					
Line A	Preliminary Indirect Cost Rate [C divided by B] 78,372.44/3,834,624.44		2.04%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

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Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

09 Custer
9692 Big Country Coop

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	12,846.23	12,846.23	0.00	0.00	0.00	0.00
21XX Support Services - Students	15,274.18	15,274.18	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	7,733.43	7,733.43	0.00	0.00	0.00	0.00
25XX Support Services - Business	2,916.22	0.00	2,916.22	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,575.42	7,575.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	257,075.05	257,075.05	XXXXXXXXXX	0.00	0.00	0.00
Totals	303,420.53	300,504.31	2,916.22	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	303,420.53					
Line A	Preliminary Indirect Cost Rate [C divided by B] 2,916.22/300,504.31		0.97%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.